

L Aid ON THE DESKS 10/11/2022  
GOVERNMENT SERVICES & ADMINISTRATION

RESOLUTION NO. 2022187

RE: LOCAL LAW NO. \_\_\_\_ OF 2022, A LOCAL LAW TO PROVIDE FOR AN  
INCREASE OF THE MAXIMUM EXEMPTION ALLOWABLE FOR COLD  
WAR VETERAN'S REAL PROPERTY TAX EXEMPTION

Legislators PULVER, TRUITT, HOUSTON, SAGLIANO, GELLER, CASWELL,  
GARITO, and POLASEK offer the following and move its adoption:

RESOLVED, this adopted local law shall amend Section 264 of the Dutchess County Code  
of Local Laws; and be it further

RESOLVED, that the Legislature of the County of Dutchess adopted Local Law No. \_\_\_\_  
of 2022, which has been submitted this date for consideration by said Legislature.

STATE OF NEW YORK

ss:

COUNTY OF DUTCHESS

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess, have compared the foregoing resolution with  
the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 9<sup>th</sup> day of November 2022, and that the  
same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 9<sup>th</sup> day of November 2022.



LEIGH WAGER, CLERK OF THE LEGISLATURE

RE: LOCAL LAW NO. OF 2022, A LOCAL LAW TO AMEND THE EXEMPTION LEVELS FOR THE COLD WAR VETERAN'S REAL PROPERTY TAX EXEMPTIONS

BE IT ENACTED by the County Legislature of the County of Dutchess as follows:

#### SECTION 1. LEGISLATIVE INTENT

The Cold War Veteran's Real Property Tax Exemption was first enacted in 2007 to provide real property tax exemptions for Cold War veterans who served on active duty in the United States Armed Forces from September 2, 1945 to December 26, 1991. The exemption levels have not changed since 2007 and due to inflation, the financial benefit of the exemptions have depleted year over year. It is the intent of this Amendment to raise the exemption levels to combat the effects of inflation. The Amendment will provide two exemption level increases spread out over the next three years to reduce the overall financial impact on the County.

#### SECTION 2. AUTHORITY

This Local Law is enacted pursuant to § 458-b of Real Property Tax Law of the State of New York.

#### SECTION 3. AMENDMENTS TO CHAPTER 264 ARTICLE 10 OF THE DUTCHESS COUNTY CODE OF LOCAL LAWS, EFFECTIVE IMMEDIATELY

Section 264-49 Subsection A of the Dutchess County Code of Local Laws shall be amended effective immediately, to read as follows:

“(A) Qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however, that such exemption shall not exceed \$45,000 or the product of \$45,000 multiplied by the latest state equalization rate of the assessing unit.”

Section 264-49 Subsection B of the Dutchess County Code of Local Laws shall be amended effective immediately, to read as follows:

“(B) In addition to the exemption provided by the above Subsection (A), where the Cold War veteran received a compensation rating from the United States Veterans Affairs or from the United States Department of Defense because of a service-connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by 50% of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed \$150,000, or the product of \$150,000 multiplied by the latest state equalization rate for the assessing unit.”

Section 264-51 of the Dutchess County Code of Local Laws shall be repealed and deleted

#### SECTION 4. AMENDMENTS TO CHAPTER 264 ARTICLE 10 OF THE DUTCHESS COUNTY CODE OF LOCAL LAW, TO TAKE EFFECT ON MARCH 1, 2025

Section 264-49 Subsection A of the Dutchess County Code of Local Laws shall be amended, effective March 1, 2025, to read as follows:

“(A) Qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however, that such exemption shall not exceed \$54,000 or the product of \$54,000 multiplied by the latest state equalization rate of the assessing unit.”

Section 264-49 Subsection B of the Dutchess County Code of Local Laws shall be amended, effective March 1, 2025, to read as follows:

“(B) In addition to the exemption provided by the above Subsection (a), where the Cold War veteran received a compensation rating from the United States Veterans Affairs or from the United States Department of Defense because of a service-connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by 50% of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed \$180,000, or the product of \$180,000 multiplied by the latest state equalization rate for the assessing unit.”

#### SECTION 5. CONTINUITY

All other provisions of Local Law No. 3 of 2007, as amended by Local Law No. 3 of 2008 and Local Law No. 1 of 2018, and this law shall otherwise remain in full force and effect.

#### SECTION 6. SEQRA DETERMINATION.

It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act, 8 NYECL Section 0101 et seq., and its implementing regulations, Part 617 of 6 NYCRR, that the adoption of this local law is a “Type II” Action within the meaning of Section 617.5(c)(26) and (33) of 6 NYCRR, and, accordingly, is of a class of actions which do not have a significant impact on the environment and no further review is required.” [6 NYCRR Section 617.5(c) (26) and (33) apply to: “(26) routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment” and “(33) adoption of regulations, policies, procedures and local legislative decisions in connection with any action on this list”]

## SECTION 7. SEVERABILITY.

If any clause, sentence, paragraph, subdivision, section or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

## SECTION 8. REVERSE PREEMPTION.

This article shall be null and void on the day that statewide legislation goes into effect incorporating either the same or substantially similar provisions as are contained in this law or in the event that a pertinent state or federal administrative agency issues and promulgates regulations preempting such action by the County of Dutchess.

## SECTION 9. EFFECTIVE DATE.

This Local Law shall take effect immediately upon filing with the New York State Secretary of State and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date as set forth herein.

## FISCAL IMPACT STATEMENT

☐ NO FISCAL IMPACT PROJECTED

### APPROPRIATION RESOLUTIONS

(To be completed by requesting department)

Total Current Year Cost \$ 0

Total Current Year Revenue \$ 0  
and Source

Source of County Funds (check one): ☐ Existing Appropriations, ☐ Contingency,  
☐ Transfer of Existing Appropriations, ☐ Additional Appropriations, ☒ Other (explain).

Identify Line Items(s):

Related Expenses: Amount \$ \_\_\_\_\_

Nature/Reason:

Anticipated Savings to County: \_\_\_\_\_

Net County Cost (this year): \$ 0

Over Five Years: \_\_\_\_\_

### Additional Comments/Explanation:

Based on current tax roll data, the 2024 fiscal year Cold War exemption adjustment is projected to cause approximately a \$32,000 decrease in the county's property tax revenue.

Future tax exemption impacts are difficult to project due to the changing number of exemptions, the changing value of qualifying homes, and future tax rates. It should be noted however that while this change in exemption will decrease the county's tax levy, the taxable value of parcels in the county increases annually, which will help offset loss in revenue.

The county's overall taxable value for 2022 stands at over \$32.6 billion, approximately 0.032% of which would be impacted by the Cold War exemption adjustment.

Prepared by: Jack H. Burke, Assistant to the Chairman

Prepared On: October 11, 2022